

# Tax Return Information and Local Sales and Use Tax Changes



*Serving the People of Washington*

## RTA brings changes

✓ **Effective April 1, 1997, tax rates within the Regional Transit Authority (RTA) area will increase.** Voters within the area, which includes urban **King, Pierce and Snohomish Counties**, approved the RTA plan to fund rail and bus rapid transit.

The affected taxes include local sales and use taxes, the rental car tax, and the motor vehicle excise tax. The local sales and use tax rates will increase by an additional four tenths of one percent (0.004). The rental car tax will increase by an additional eight tenths of one percent (0.008). The motor vehicle excise tax (MVET) is administered by the Department of Licensing and is not reported on the Combined Excise Tax Return.

**The local sales and use tax rates shown on pages 3 and 4 of this publication include the RTA increase. The RTA portion will be separately reported from the regular local sales and use tax. The RTA sales and use tax is reported below the regular local sales and use tax in a section on the lower left side of page 1 of the combined excise tax return.** The King County Food and Beverage tax has also been moved to the section below the regular local sales and use tax.

If you conduct retailing activity within the RTA area which requires you to collect and remit sales tax or pay use tax, you must complete the RTA portion of the return. Washington Administrative Code (WAC) 458-20-145, a Department of Revenue rule, provides guidelines for determining where a transaction is taxed.

The Department of Revenue has sent notices discussing RTA changes to businesses active in the new area and to businesses who have reported sales or use tax for activity within the RTA area during the last year. The notices were accompanied by maps of the RTA borders. If you want copies of the notice, RTA maps, rate charts, WAC 458-20-145, or any other information about the RTA changes, please call the Telephone Information Center at (800) 647-7706.

## Car rental businesses and the RTA

✓ **The rental car addendum has changed to allow for reporting the Regional Transit Authority tax.** A new box has been added at the bottom of the form for businesses that rent cars in the RTA area. You must complete both the county item(s) and the RTA item if you are located in the RTA district. After combining the totals, place the total on page 1, line 37 of your Combined Excise Tax Return.

**Please do not report this tax under the Local City and/or County Sales and Use Tax section of your Combined Excise Tax Return.**

## Other local sales and use tax changes

✓ **Effective April 1, 1997, sales and use tax rates will increase 0.5% in unincorporated Cowlitz County.** Cowlitz County passed a resolution electing to impose the optional portion of the local sales tax and use tax. The combined rate for location code 0800 will be 7.5% as of April 1, 1997.

## PTBA maps and sales tax collection schedules available

You may obtain maps showing the boundaries of public transportation benefit areas. Schedules showing the amount of sales tax, by selling price, to be collected are also available. Call the Department of Revenue's Local Tax Section at (360) 902-7170.

## What to do with credit notices

You've just received a credit notice from the Department of Revenue because you paid too much money with your last Combined Excise Tax Return. What do you do with this notice? Simply attach it to your next return and use it just like money!

When completing your next return, use line 77, "Other Credits," on the lower right-hand column of page 2 to identify the amount of your credit. The total amount of all credits in this section is then carried forward to line 39 on the lower right-hand side of page 1. If your tax return is late, compute the amount of late penalty due after you've subtracted your credit. Attach the credit notice and a check for the amount due on line 43 and it's ready to be mailed.

If the amount of credit is greater than the amount of tax due, - that's okay. Just attach the notice to the tax return and the Department will send a new credit notice. If the amount of credit is more than you can use in three months, you may ask for a refund. To receive a refund, attach the credit notice to your written request and mail it to Taxpayer Account Administration Division, Department of Revenue, PO Box 47476, Olympia, WA 98504-7476.

## Special hotel/motel tax changes

✓ **Effective April 1, 1997, the city of Long Beach (Pacific County) imposed a special hotel/motel tax of 3%.** Businesses providing transient lodging (including sites for recreational vehicles and camping) within the city limits of Long Beach must collect the new tax *in addition to* the combined state and local sales tax. For information about transient lodging and reporting the special hotel/motel tax, please see below.

## Transient lodging information

**Transient Rental Income** is reported by businesses providing transient lodging for less than 30 days. Examples of transient lodging businesses include hotels, motels, trailer camps, and RV and tent campgrounds. The transient rental tax is not an additional tax; it is distributed to the counties and cities which levy this tax from the state portion of the retail sales tax. The Transient Lodging Information section is located on page 2 of the Combined Excise Tax Return.

**The Convention and Trade Center and Special Hotel/Motel** taxes are collected *in addition to* the retail sales tax. The Convention and Trade Center and Special Hotel/Motel sections are located on page 2 of the Combined Excise Tax Return.

## Lodging tax rates by location

<i>Convention/Trade Center Tax</i>	<b>4-Digit Code</b>	<b>Rate</b>
<b>King County: (60 or more units)</b>		
Bellevue	1704	.058
Seattle	1726	.07
All other King County locations		.028
<b>Special Hotel/Motel Tax</b>		
<b>Chelan County:</b>		
Chelan	0402	.02
Leavenworth	0404	.01
Wenatchee	0405	.02
<b>Cowlitz County:</b>		
All locations		.02
<b>Douglas County:</b>		
East Wenatchee	0902	.02
<b>Franklin County:</b>		
Pasco	1104	.02
<b>Grays Harbor County:</b>		
All locations		.03
<b>Okanogan County:</b>		
Winthrop, effective 07-01-96	2413	.03
<b>Pacific County:</b>		
Long Beach, effective 04-01-97	2502	.03
<b>Pierce County:</b>		
All locations		.02
<b>Skagit County:</b>		
La Conner, effective 06-06-96	2905	.02
<b>Snohomish County:</b>		
All locations		.02
<b>Spokane County: (40 or more units)</b>		
All locations		.02
<b>Yakima County:</b>		
Yakima, effective 01-01-96	3913	.03

## Location and mailing address changes

Please notify us of changes in your mailing address, business location or phone number. Please also let us know if you change your business activities. Prompt notification helps us get the tax return to you on time and determine if you're properly reporting local sales tax. You can notify us of any changes by:

- Calling the automated voice attendant at (800) 647-7706 24 hours a day, seven days a week;
- Calling the local Department of Revenue office nearest you; or
- Writing your new mailing address or business location on your Combined Excise Tax Return.

## District offices

110 W Market St PO Box 1018 ABERDEEN 98520-0290 (360) 533-9312	734 E First St Suite B PO Box 400 PORT ANGELES 98362-0064 (360) 457-2564
1904A Humboldt St PO Box 1176 BELLINGHAM 98227-1176 (360) 676-2114	919 SW Grady Way Suite 150 PO Box 877 RENTON 98057-0877 (800) 647-7706
4841 Auto Center Way Suite 201 BREMERTON 98312-4394 (360) 478-4961	2101 4th Ave Suite 1400 SEATTLE 98121-2300 (800) 647-7706
11627 Airport Rd PO Box 6 EVERETT 98206-0006 * (425) 356-2911	4407 N Division Suite 300 PO BOX 7248 SPOKANE 99207-0248 (509) 482-3800
700 Colorado St PO Box 240 KELSO 98626-0021 LONGVIEW/KELSO OFFICE (360) 577-2015	11707 21st Ave S Suite B PO Box 44010 TACOMA 98444-0010 * (253) 536-6278
22 W Kennewick Ave PO Box 7207 KENNEWICK 99336-0616 (509) 585-1501	8008 NE 4th Plain Blvd Suite 320 PO Box 1648 VANCOUVER 98668-1648 (360) 260-6176
Target Place Complex 2735 Harrison Ave NW Suite 435 PO Box 7 OLYMPIA 98507-0007 (800) 647-7706	630 N Chelan Suite B3 PO Box 220 WENATCHEE 98807-0220 (509) 663-9714
Headquarters Office General Admin Bldg PO Box 47450 OLYMPIA 98504-7450 (800) 647-7706	1714 S 16th Ave YAKIMA 98902-5713 (509) 575-2783

All area codes: (800) 647-7706

\* New area code Effective April 27, 1997

## WASHINGTON STATE DEPARTMENT OF REVENUE

## Local Sales and Use Tax Rates

Effective April 1, 1997

	Location Code No.	Local Sales	Tax Rate Regional Transit	State Sales	Total
<b>ADAMS COUNTY</b>					
Unincorporated Areas.....	0100	.011		.065	.076
Hatton.....	0101	.011		.065	.076
Lind.....	0102	.011		.065	.076
Othello.....	0103	.011		.065	.076
Ritzville.....	0104	.011		.065	.076
Washtucna.....	0105	.011		.065	.076
<b>ASOTIN COUNTY</b>					
Unincorporated Areas.....	0200	.005		.065	.070
Asotin (City).....	0201	.005		.065	.070
Clarkston.....	0202	.005		.065	.070
<b>BENTON COUNTY</b>					
Unincorporated Areas.....	0300	.012		.065	.077
Unincorporated P.T.B.A.*.....	0333	.015		.065	.080
Benton (City).....	0301	.012		.065	.077
Kennewick.....	0302	.015		.065	.080
Prosser.....	0303	.012		.065	.077
Richland.....	0304	.015		.065	.080
West Richland.....	0305	.015		.065	.080
<b>CHELAN COUNTY</b>					
Unincorporated Areas.....	0400	.015		.065	.080
Cashmere.....	0401	.015		.065	.080
Chelan (City).....	0402	.015		.065	.080
Entiat.....	0403	.015		.065	.080
Leavenworth.....	0404	.015		.065	.080
Wenatchee.....	0405	.015		.065	.080
<b>CLALLAM COUNTY</b>					
Unincorporated Areas.....	0500	.014		.065	.079
Forks.....	0501	.014		.065	.079
Port Angeles.....	0502	.014		.065	.079
Sequim.....	0503	.014		.065	.079
<b>CLARK COUNTY</b>					
Unincorporated Areas.....	0600	.011		.065	.076
Battle Ground.....	0601	.011		.065	.076
Camas.....	0602	.011		.065	.076
La Center.....	0603	.013		.065	.078
Ridgefield.....	0604	.013		.065	.078
Vancouver.....	0605	.011		.065	.076
Washougal.....	0606	.011		.065	.076
Yacolt.....	0607	.011		.065	.076
<b>COLUMBIA COUNTY</b>					
Unincorporated Areas.....	0700	.010		.065	.075
Dayton.....	0701	.010		.065	.075
Starbuck.....	0702	.010		.065	.075
<b>COWLITZ COUNTY</b>					
Unincorporated Areas.....	0800	.010		.065	.075
Castle Rock.....	0801	.010		.065	.075
Kalama.....	0802	.010		.065	.075
Kelso.....	0803	.011		.065	.076
Longview.....	0804	.011		.065	.076
Woodland.....	0805	.010		.065	.075
<b>DOUGLAS COUNTY</b>					
Unincorporated Areas.....	0900	.010		.065	.075
Unincorporated P.T.B.A.*.....	0909	.014		.065	.079
Bridgeport.....	0901	.010		.065	.075
East Wenatchee.....	0902	.014		.065	.079
Mansfield.....	0903	.010		.065	.075
Rock Island.....	0904	.014		.065	.079
Waterville.....	0905	.014		.065	.079
<b>FERRY COUNTY</b>					
Unincorporated Areas.....	1000	.011		.065	.076
Republic.....	1001	.011		.065	.076
<b>FRANKLIN COUNTY</b>					
Unincorporated Areas.....	1100	.012		.065	.077
Unincorporated P.T.B.A.*.....	1111	.015		.065	.080
Connell.....	1101	.012		.065	.077
Kahlotus.....	1102	.012		.065	.077
Mesa.....	1103	.012		.065	.077
Pasco.....	1104	.015		.065	.080
<b>GARFIELD COUNTY</b>					
Unincorporated Areas.....	1200	.010		.065	.075
Pomeroy.....	1201	.010		.065	.075
<b>GRANT COUNTY</b>					
Unincorporated Areas.....	1300	.010		.065	.075
Unincorporated P.T.B.A.*.....	1333	.012		.065	.077
Coulee City.....	1301	.012		.065	.077
Electric City.....	1302	.012		.065	.077
Ephrata.....	1303	.012		.065	.077
George.....	1304	.012		.065	.077
Grand Coulee.....	1305	.012		.065	.077
Hartline.....	1306	.012		.065	.077
Krupp.....	1307	.012		.065	.077
Mattawa.....	1308	.012		.065	.077
Moses Lake.....	1309	.012		.065	.077
Quincy.....	1310	.010		.065	.075
Royal City.....	1311	.012		.065	.077
Soap Lake.....	1312	.012		.065	.077
Warden.....	1313	.012		.065	.077
Wilson Creek.....	1315	.012		.065	.077

	Location Code No.	Local Sales	Tax Rate Regional Transit	State Sales	Total
<b>GRAYS HARBOR COUNTY</b>					
Unincorporated Areas.....	1400	.014		.065	.079
Aberdeen.....	1401	.014		.065	.079
Cosmopolis.....	1402	.014		.065	.079
Elma.....	1403	.014		.065	.079
Hoquiam.....	1404	.014		.065	.079
McClary.....	1405	.014		.065	.079
Montesano.....	1406	.014		.065	.079
Oakville.....	1407	.014		.065	.079
Ocean Shores.....	1409	.014		.065	.079
Westport.....	1408	.014		.065	.079
<b>ISLAND COUNTY</b>					
Unincorporated Areas.....	1500	.014		.065	.079
Coupeville.....	1501	.014		.065	.079
Langley.....	1502	.014		.065	.079
Oak Harbor.....	1503	.014		.065	.079
<b>JEFFERSON COUNTY</b>					
Unincorporated Areas.....	1600	.014		.065	.079
Port Townsend.....	1601	.014		.065	.079
<b>KING COUNTY</b>					
Unincorporated Areas **.....	1700	.017	.004	.065	.086
Algona.....	1701	.017	.004	.065	.086
Auburn.....	1702	.017	.004	.065	.086
Beau Arts Village.....	1703	.017	.004	.065	.086
Bellevue.....	1704	.017	.004	.065	.086
Black Diamond.....	1705	.017		.065	.082
Bothell/King.....	1706	.017	.004	.065	.086
Burien.....	1734	.017	.004	.065	.086
Carnation.....	1707	.017		.065	.082
Clyde Hill.....	1708	.017	.004	.065	.086
Des Moines.....	1709	.017	.004	.065	.086
Duvall.....	1710	.017		.065	.082
Enumclaw.....	1711	.017		.065	.082
Federal Way.....	1732	.017	.004	.065	.086
Hunts Point.....	1713	.017	.004	.065	.086
Issaquah **.....	1714	.017	.004	.065	.086
Kent.....	1715	.017	.004	.065	.086
Kirkland.....	1716	.017	.004	.065	.086
Lake Forest Park.....	1717	.017	.004	.065	.086
Medina.....	1718	.017	.004	.065	.086
Mercer Island.....	1719	.017	.004	.065	.086
Newcastle.....	1736	.017	.004	.065	.086
Normandy Park.....	1721	.017	.004	.065	.086
North Bend.....	1722	.017		.065	.082
Pacific/King.....	1723	.017	.004	.065	.086
Redmond **.....	1724	.017	.004	.065	.086
Renton.....	1725	.017	.004	.065	.086
Sea-Tac.....	1733	.017	.004	.065	.086
Seattle.....	1726	.017	.004	.065	.086
Shoreline.....	1737	.017	.004	.065	.086
Skykomish.....	1727	.017		.065	.082
Snoqualmie.....	1728	.017		.065	.082
Tukwila.....	1729	.017	.004	.065	.086
Woodinville.....	1735	.017	.004	.065	.086
Yarrow Point.....	1730	.017	.004	.065	.086
<b>KITSAP COUNTY</b>					
Unincorporated Areas.....	1800	.011		.065	.076
Unincorporated P.T.B.A.*.....	1818	.016		.065	.081
Bainbridge Island.....	1804	.016		.065	.081
Bremerton.....	1801	.016		.065	.081
Port Orchard.....	1802	.016		.065	.081
Poulsbo.....	1803	.016		.065	.081
<b>KITTITAS COUNTY</b>					
Unincorporated Areas.....	1900	.012		.065	.077
Cle Elum.....	1901	.012		.065	.077
Ellensburg.....	1902	.012		.065	.077
Kittitas (City).....	1903	.012		.065	.077
Roslyn.....	1904	.012		.065	.077
South Cle Elum.....	1905	.012		.065	.077
<b>Klickitat County</b>					
Unincorporated Areas.....	2000	.005		.065	.070
Bingen.....	2001	.005		.065	.070
Goldendale.....	2002	.005		.065	.070
White Salmon.....	2003	.005		.065	.070
<b>LEWIS COUNTY</b>					
Unincorporated Areas.....	2100	.011		.065	.076
Centralia.....	2101	.012		.065	.077
Chehalis.....	2102	.012		.065	.077
Morton.....	2103	.011		.065	.076
Mossyrock.....	2104	.011		.065	.076
Napavine.....	2105	.011		.065	.076
Pe Ell.....	2106	.011		.065	.076
Toledo.....	2107	.011		.065	.076
Vader.....	2108	.011		.065	.076
Winlock.....	2109	.011		.065	.076
<b>LINCOLN COUNTY</b>					
Unincorporated Areas.....	2200	.011		.065	.076
Almira.....	2201	.011		.065	.076

Changes in blue are effective April 1, 1997 (see page 1).

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location. See page 1 for further information.

<b>LINCOLN COUNTY</b>					
<b>(Cont'd)</b>					
Creston.....	2202	.011		.065	.076
Davenport.....	2203	.011		.065	.076
Harrington.....	2204	.011		.065	.076
Odessa.....	2205	.011		.065	.076
Reardan.....	2206	.011		.065	.076
Sprague.....	2207	.011		.065	.076
Wilbur.....	2208	.011		.065	.076
<b>MASON COUNTY</b>					
Unincorporated Areas.....	2300	.014		.065	.079
Shelton.....	2301	.014		.065	.079
<b>OKANOGAN COUNTY</b>					
Unincorporated Areas.....	2400	.011		.065	.076
Brewster.....	2401	.011		.065	.076
Conconully.....	2402	.011		.065	.076
Coulee Dam.....	2403	.011		.065	.076
Elmer City.....	2404	.011		.065	.076
Nespelem.....	2405	.011		.065	.076
Okanogan (City).....	2406	.011		.065	.076
Omak.....	2407	.011		.065	.076
Oroville.....	2408	.011		.065	.076
Pateros.....	2409	.011		.065	.076
Riverside.....	2410	.011		.065	.076
Tonasket.....	2411	.011		.065	.076
Twisp.....	2412	.011		.065	.076
Winthrop.....	2413	.011		.065	.076
<b>PACIFIC COUNTY</b>					
Unincorporated Areas.....	2500	.013		.065	.078
Ilwaco.....	2501	.013		.065	.078
Long Beach.....	2502	.013		.065	.078
Raymond.....	2503	.013		.065	.078
South Bend.....	2504	.013		.065	.078
<b>PEND OREILLE COUNTY</b>					
Unincorporated Areas.....	2600	.010		.065	.075
Cusick.....	2601	.010		.065	.075
Ione.....	2602	.010		.065	.075
Metaline.....	2603	.010		.065	.075
Metaline Falls.....	2604	.010		.065	.075
Newport.....	2605	.010		.065	.075
<b>PIERCE COUNTY</b>					
Unincorporated Areas **.....	2700	.012	.004	.065	.081
Unincorporated P.T.B.A. * **.....	2727	.015	.004	.065	.084
Bonney Lake.....	2701	.015	.004	.065	.084
Buckley.....	2702	.015		.065	.080
Carbonado.....	2703	.012		.065	.077
DuPont.....	2704	.015	.004	.065	.084
Eatonville.....	2705	.012		.065	.077
Edgewood.....	2720	.015	.004	.065	.084
Fife.....	2706	.015	.004	.065	.084
Fircrest.....	2707	.015	.004	.065	.084
Gig Harbor.....	2708	.015		.065	.080
Lakewood.....	2721	.015	.004	.065	.084
Milton.....	2709	.015	.004	.065	.084
Orting.....	2710	.015	.004	.065	.084
Pacific/Pierce.....	2723	.015	.004	.065	.084
Puyallup.....	2711	.015	.004	.065	.084
Rov.....	2712	.012		.065	.077
Ruston.....	2713	.015	.004	.065	.084
South Prairie.....	2714	.012		.065	.077
Steilacoom.....	2715	.015	.004	.065	.084
Sumner.....	2716	.015	.004	.065	.084
Tacoma.....	2717	.015	.004	.065	.084
University Place.....	2719	.015	.004	.065	.084
Wilkeson.....	2718	.012		.065	.077
<b>SAN JUAN COUNTY</b>					
Unincorporated Areas.....	2800	.012		.065	.077
Friday Harbor.....	2801	.012		.065	.077
<b>SKAGIT COUNTY</b>					
Unincorporated Areas.....	2900	.011		.065	.076
Unincorporated P.T.B.A. *.....	2929	.013		.065	.078
Anacortes.....	2901	.013		.065	.078
Burlington.....	2902	.013		.065	.078
Concrete.....	2903	.013		.065	.078
Hamilton.....	2904	.013		.065	.078
La Conner.....	2905	.013		.065	.078
Lyman.....	2906	.013		.065	.078
Mount Vernon.....	2907	.013		.065	.078
Sedro Woolley.....	2908	.013		.065	.078
<b>SKAMANIA COUNTY</b>					
Unincorporated Areas.....	3000	.005		.065	.070
North Bonneville.....	3001	.010		.065	.075
Stevenson.....	3002	.005		.065	.070
<b>SNOHOMISH COUNTY</b>					
Unincorporated Areas **.....	3100	.011	.004	.065	.080
Unincorporated P.T.B.A. * **.....	3131	.017	.004	.065	.086
Arlington.....	3101	.017		.065	.082
Bothell/Snohomish.....	3120	.017	.004	.065	.086
Brier.....	3102	.017	.004	.065	.086
Darrington.....	3103	.017		.065	.082
Edmonds.....	3104	.017	.004	.065	.086
Everett.....	3105	.014	.004	.065	.083
Gold Bar.....	3106	.017		.065	.082
Granite Falls.....	3107	.017		.065	.082
Index.....	3108	.017		.065	.082
Lake Stevens.....	3109	.017		.065	.082
Lynnwood.....	3110	.017	.004	.065	.086
Marysville.....	3111	.017		.065	.082
Mill Creek.....	3119	.017	.004	.065	.086
Monroe.....	3112	.017		.065	.082
Mountlake Terrace.....	3113	.017	.004	.065	.086

<b>SNOHOMISH COUNTY</b>					
<b>(Cont'd)</b>					
Mukilteo.....	3114	.017	.004	.065	.086
Snohomish (City).....	3115	.017		.065	.082
Stanwood.....	3116	.017		.065	.082
Sultan.....	3117	.017		.065	.082
Woodway.....	3118	.017	.004	.065	.086
<b>SPOKANE COUNTY</b>					
Unincorporated Areas.....	3200	.013		.065	.078
Unincorporated P.T.B.A. *.....	3232	.016		.065	.081
Airway Heights.....	3201	.016		.065	.081
Cheney.....	3202	.016		.065	.081
Deer Park.....	3203	.013		.065	.078
Fairfield.....	3204	.013		.065	.078
Latah.....	3205	.008		.065	.073
Medical Lake.....	3206	.016		.065	.081
Millwood.....	3207	.016		.065	.081
Rockford.....	3208	.013		.065	.078
Spangle.....	3209	.013		.065	.078
Spokane (City).....	3210	.016		.065	.081
Waverly.....	3211	.008		.065	.073
<b>STEVENS COUNTY</b>					
Unincorporated Areas.....	3300	.010		.065	.075
Chewelah.....	3301	.010		.065	.075
Colville.....	3302	.010		.065	.075
Kettle Falls.....	3303	.010		.065	.075
Marcus.....	3304	.010		.065	.075
Northport.....	3305	.010		.065	.075
Springdale.....	3306	.010		.065	.075
<b>THURSTON COUNTY</b>					
Unincorporated Areas.....	3400	.015		.065	.080
Bucoda.....	3401	.015		.065	.080
Lacey.....	3402	.015		.065	.080
Olympia.....	3403	.015		.065	.080
Rainier.....	3404	.015		.065	.080
Tenino.....	3405	.015		.065	.080
Tumwater.....	3406	.015		.065	.080
Yelm.....	3407	.015		.065	.080
<b>WAHKIAKUM COUNTY</b>					
Unincorporated Areas.....	3500	.010		.065	.075
Cathlamet.....	3501	.010		.065	.075
<b>WALLA WALLA COUNTY</b>					
Unincorporated Areas.....	3600	.011		.065	.076
Unincorporated P.T.B.A. *.....	3636	.014		.065	.079
College Place.....	3601	.014		.065	.079
Prescott.....	3602	.011		.065	.076
Waitsburg.....	3603	.011		.065	.076
Walla Walla (City).....	3604	.014		.065	.079
<b>WHATCOM COUNTY</b>					
Unincorporated Areas.....	3700	.010		.065	.075
Unincorporated P.T.B.A. *.....	3737	.013		.065	.078
Bellingham.....	3701	.013		.065	.078
Blaine.....	3702	.013		.065	.078
Everson.....	3703	.013		.065	.078
Ferndale.....	3704	.013		.065	.078
Lynden.....	3705	.013		.065	.078
Nooksack.....	3706	.013		.065	.078
Sumas.....	3707	.013		.065	.078
<b>WHITMAN COUNTY</b>					
Unincorporated Areas.....	3800	.010		.065	.075
Albion.....	3801	.010		.065	.075
Colfax.....	3802	.010		.065	.075
Colton.....	3803	.010		.065	.075
Endicott.....	3804	.010		.065	.075
Farmington.....	3805	.010		.065	.075
Garfield.....	3806	.010		.065	.075
La Crosse.....	3807	.010		.065	.075
Lamont.....	3808	.010		.065	.075
Malden.....	3809	.010		.065	.075
Oakesdale.....	3810	.010		.065	.075
Palouse.....	3811	.010		.065	.075
Pullman.....	3812	.010		.065	.075
Rosalie.....	3813	.010		.065	.075
St. John.....	3814	.010		.065	.075
Tekoa.....	3815	.010		.065	.075
Uniontown.....	3816	.010		.065	.075
<b>YAKIMA COUNTY</b>					
Unincorporated Areas.....	3900	.011		.065	.076
Grandview.....	3901	.011		.065	.076
Granger.....	3902	.011		.065	.076
Harrah.....	3903	.011		.065	.076
Mabton.....	3904	.011		.065	.076
Moxee City.....	3905	.011		.065	.076
Naches.....	3906	.011		.065	.076
Selah.....	3907	.011		.065	.076
Sunnyside.....	3908	.011		.065	.076
Tieton.....	3909	.011		.065	.076
Toppenish.....	3910	.011		.065	.076
Union Gap.....	3911	.011		.065	.076
Wapato.....	3912	.011		.065	.076
Yakima (City).....	3913	.014		.065	.079
Zillah.....	3914	.011		.065	.076

Changes in blue are effective April 1, 1997 (see page 1).

Unincorporated Areas are locations outside incorporated city limits.

\* P.T.B.A. - Public Transportation Benefit Area.

\*\* Partially included within the RTA district. Additional .004 may not be due based on location. See page 1 for further